

EXHIBIT 31

From: pagentile@optonline.net [mailto:pagentile@optonline.net]
Sent: Thursday, April 12, 2007 10:25 AM
To: Jacobson, Michele L.
Cc: Higgins, John; Lewner, Andrew S.; haberlaw@aol.com
Subject: Re: RE: Security Insurance Company of Hartford v. Commercial Risk Reinsurance Company et al (Non-DIG Arbitration)

Dear Ms. Jacobson,

Thank you for your email yesterday. Based upon your email on Monday, which indicated that you desired a response within a week, I was surprised to receive a second request within forty eight hours. While it is unusual for a Party Appointed Arbitrator to receive a questionnaire which is typically reserved for Umpires, I will, of course disclose any potential conflicts at the appropriate time.

Commercial Risk has requested that I contact Mr. Marty Haber in an effort to agree on a process for selecting the third arbitrator for this Panel consistent with the provisions of the contract or other directive of the parties.

When a third Arbitrator is selected, this Panel will meet with counsel to select a mutually convenient date for the Arbitration Hearing.

Sincerely,
Peter Gentile

----- Original Message -----

From: "Jacobson, Michele L."
Date: Wednesday, April 11, 2007 12:48 pm
Subject: RE: Security Insurance Company of Hartford v. Commercial Risk Reinsurance Company et al (Non-DIG Arbitration)
To: "Higgins, John" , "Lewner, Andrew S." , haberlaw@aol.com, pagentile@optonline.net, coomac@comcast.net, "Shulman, Regan"

> Dear John: We don't think it appropriate for you to respond on Mr. Gentile's behalf.

>

> Dear Mr. Gentile: We would appreciate it if you would complete the questionnaire forwarded to you. In light of Mr Higgins' comment on the hearing dates of June 25-June 29, 2007, which were agreed to by the parties and the panel, we reiterate our questionnaire's question concerning your availability for a hearing on those dates. Please so advise.

>

> Regards,
> Michele Jacobson

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> -----Original Message-----

> From: Higgins, John [mailto:JHiggins@damato-lynch.com]
> Sent: Tuesday, April 10, 2007 2:55 PM
> To: Lewner, Andrew S.; haberlaw@aol.com; Jacobson, Michele L.;

> pagentile@optonline.net
> Subject: FW: Security Insurance Company of Hartford v.
> Commercial Risk
> Reinsurance Company et al (Non-DIG Arbitration)
>
> Andrew,
> Thanks for this.
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> We are certain that in due course, Mr Gentile will be pleased to
> providethe information on the questionnaire, but we believe that
> this should
> await the complete constitution of the new panel. We have asked Mr
> Gentile to contact Mr Haber about third arbitrator selection
> under the
> treaty.
>
> The hearing dates you indicate would appear to be most unlikely.
> Best,
> JPH
>
> -----Original Message-----
> From: Lewner, Andrew S. [mailto:alewner@stroock.com]
> Sent: Monday, April 09, 2007 5:34 PM
> To: pagentile@optonline.net
> Cc: haberlaw@aol.com; coomac@comcast.net; Higgins, John; Jacobson,
> Michele (MJACOBSON@stroock.com); rshulman@stroock.com
> Subject: Security Insurance Company of Hartford v. Commercial Risk
> Reinsurance Company et al (Non-DIG Arbitration)
>
> Mr. Gentile,
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> We understand that you have been appointed as Commercial Risk's
> replacement arbitrator to the arbitration panel in the above
> captioned
> arbitration. Accordingly, we ask that you please complete the
> attachedarbitrator questionnaire. In light of the impending.
> arbitration hearing
> dates of June 25 - 29, 2007, we respectfully ask that you
> complete and
> return the questionnaire within one week.
>
> Respectfully,
>
> Andrew S. Lewner, Esq.
> Stroock & Stroock & Lavan, LLP
> Direct Dial: 212-806-5820
> Desktop Fax: 212-806-7820
> E-mail: alewner@stroock.com
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> IRS Circular 230 Disclosure: To ensure compliance with requirements
> imposed by the IRS in Circular 230, we inform you that any tax advice
> contained in this communication (including any attachment that

> does not
> explicitly state otherwise) is not intended or written to be
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> cannot be used, for the purpose of (i) avoiding penalties under the
> Internal Revenue Code or (ii) promoting, marketing or
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> another party any transaction or matter addressed herein.
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> Code or (ii) promoting, marketing or recommending to another
> party any transaction or matter addressed herein.
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Peter Gentile
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(203) 246-6091